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ABSTRACT

The student materials present exercises designed to simulate the job performed by a cashier/accounts receivable clerk. The content of the course covers job instructions, writing receipts, proving cash, customer accounts, preparing statements, and schedule of accounts receivable. Also included in the document are a pretest and post test for the unit and a glossary. (LJ)

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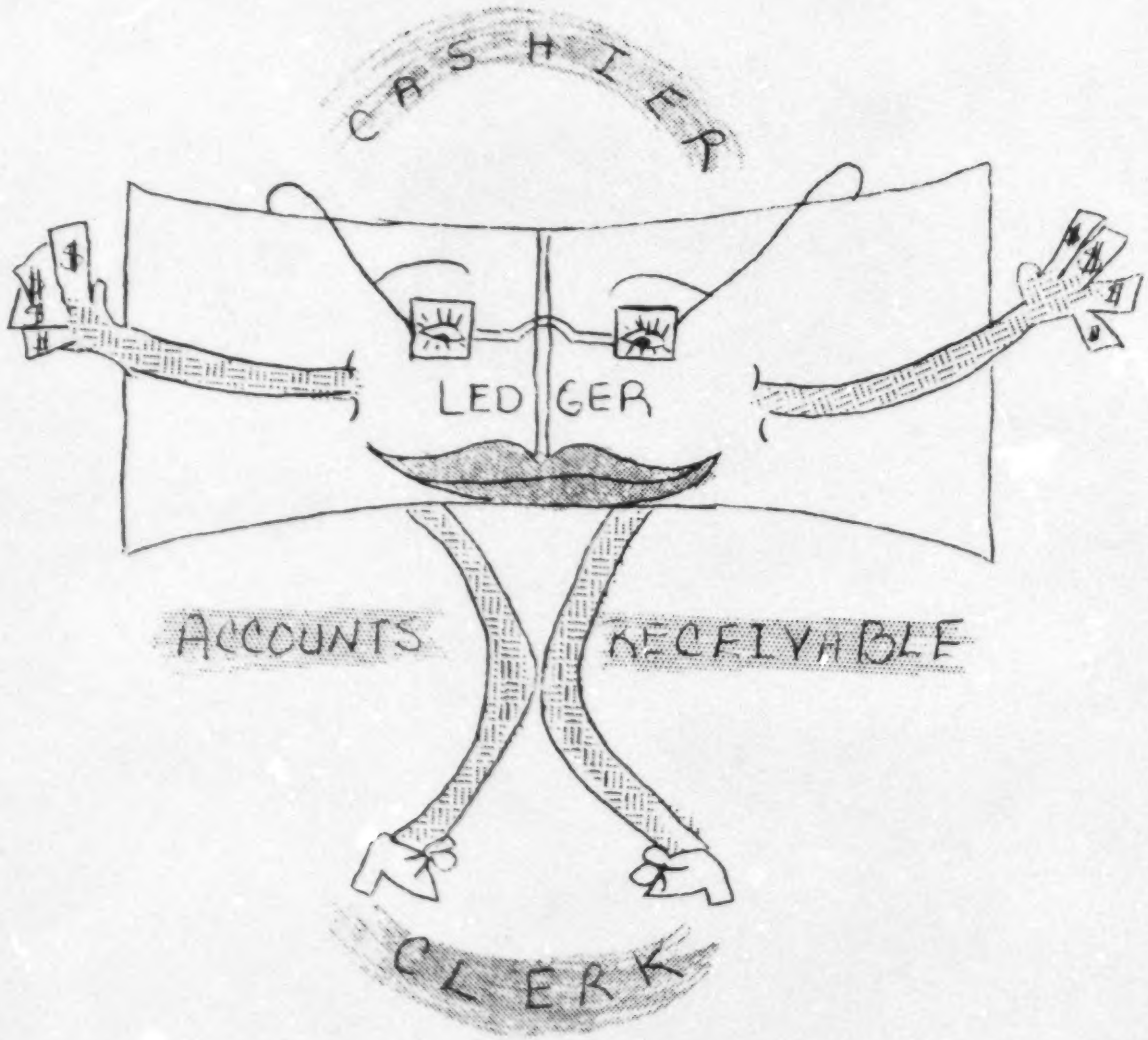

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VT-102-215

CASHIER/ACCOUNTS RECEIVABLE CLERK EXPLORATION

General Objectives

The student will become familiar with some of the tasks performed by a cashier/accounts receivable clerk.

The student will understand the business terminology introduced in this project.

Specific Objectives

The student will be able to define the following business terms introduced in this project: account, Accounts Receivable Ledger, cash over, cash short, charge, debts, receipt, Schedule of Accounts Receivable, and statement.

Given a sample cash receipt and an explanation, the student will be able to write a cash receipt for a payment on a customer's account.

Given sample Actual Cash Count and Proof of Cash forms and an explanation, the student will be able to prove cash if given a list of receipts issued and a list of cash on hand.

Given a sample three-column account form and an explanation, the student will be able to correctly record purchases and payments in the customer's account and find the new balance after each transaction.

Given a sample statement of account and an explanation, the student will be able to complete monthly statements for charge customers.

Given a sample Schedule of Accounts Receivable and an explanation, the student will be able to determine which accounts should be included and prepare a Schedule of Accounts Receivable.

PRE-TEST: CASHIER/ACCOUNTS RECEIVABLE CLERK

I. MATCHING

Write the letter of the term in Column B in the blank to the left of the statement in Column A which best describes it.

Column A	Column B
_____ 1. When there is more money in the cash box at the end of the day than the total of your receipts plus the money you had at the beginning of the day you would say cash is _____.	A. account B. Accounts Receivable Ledger C. Accounts Receivable Book D. bill E. charge F. debt G. over H. receipt I. record J. Schedule of Accounts Receivable K. short L. statement M. under
_____ 2. When there is less money in the cash box at the end of the day than the total of your receipts plus the money you had at the beginning of the day you would say cash is _____.	
_____ 3. Customers who are found to be good credit risks are often allowed to _____ purchases instead of paying cash.	
_____ 4. Money that is owed to someone else may be called a(n) _____.	
_____ 5. A form sent to the customer at the end of each month showing all purchases, returns, and payments is a(n) _____.	
_____ 6. A report showing which customers owe the company money and how much each owes is a(n) _____.	
_____ 7. A written record of payment is a(n) _____.	
_____ 8. The company's record of all of a customer's purchases, returns, and payments is a(n) _____.	
_____ 9. A book in which all customer accounts are kept is a(n) _____.	

II. RECEIPTS

Today is March 21, 19--. One of our customer's, Miss Gloria Lawden, has written a check for $43.17 in payment of her account. Using the blank receipt form provided below, write a receipt for Miss Lawden.

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

NO. _____

DATE _____ 19___

RECEIVED FROM _____ $_____

_____ DOLLARS

FOR _____

_____
CASHIER

III. PROVING CASH

At the end of each day a cashier is asked to "prove cash." Using the forms below and the information which follows, prove cash on March 31, 19--.

You started the day with $50.00 in your cash box. At the end of the day, you have receipts in the following amounts: $141.82, $17.43, $45.16, $62.30, $94,28, and $37.14. You have the following cash in your cash box: twelve $20 bills, twelve $10 bills, nine $5 bills, twenty-five $1 bills, 40 quarters, 50 dimes, 42 nickels, and 95 pennies.

III. PROVING CASH (cont'd)

ACTUAL CASH COUNT

Quantity	X Value (Denomination)	= Amount	
	$20 bills		
	10 bills		
	5 bills		
	1 bills		
	.50 coins		
	.25 coins		
	.10 coins		
	.05 coins		
	.01 coins		
Total in Cash Drawer			

Proof of Cash

Date_____

Cash in cash box at start of day		
Total receipts for the day		
Cash that should be in cash box, end of day		
Cash in cash box, end of day		
Cash short or over (Cross out one)		

IV. CUSTOMER ACCOUNTS

The account of Mrs. Cynthia S. Brown has been overlooked during the last month. Record the following purchases and payments in her account. Be sure to find the balance after each purchase or payment.

Mar.	3	Purchased goods	$39.47
	10	Made payment	21.17
	17	Purchased goods	16.61
	25	Purchased goods	9.86

Mrs. Cynthia S. Brown
9528 Salem St., Portsmcurh 23707

Date			Debit	Credit	Balance
Mar	1	Balance			21 17

V. STATEMENTS

Using the information on the customer's account which appears below, complete a statement for this customer. Date it March 31, 19--.

Mr. Donald Brewer
4300 Geo. Washington Hwy., Portsmouth 23702

Date			Debit	Credit	Balance
19-- Mar	1	Balance			35 98
	5		47 50		
	12		23 67		
	15			35 98	
	21		11 96		

V. STATEMENTS (cont'd)

D E P A R T M E N T S T O R E

235 High Street
Portsmouth, VA 23704

_____ 19___

TO:

Date	Item	Debit	Credit	Balance

Please Pay
Last Amount
In This Column ↑

VI. SCHEDULE OF ACCOUNTS RECEIVABLE

Using the accounts on the next page, prepare a Schedule of Accounts Receivable for March 31, 19—. Use the appropriate three-line heading. Your company is T & R Department Store.

VI. SCHEDULE OF ACCOUNTS RECEIVABLE (cont'd)

Miss Jane Garrison
420 Fortune Lane, Portsmouth 23703

Date			Debit		Credit		Balance	
Mar	3		38	91			38	91
	10		42	28			81	19
	15				38	91	42	28

Mr. Charles Stevens
347 Hartford St., Portsmouth 23707

Date			Debit		Credit		Balance	
Mar	1	Balance					25	31
	4		63	29			88	60
	12				25	31	63	29

Mr. Stephen Thompson
2301 King St., Portsmouth 23704

Date			Debit		Credit		Balance	
Mar	1	Balance					78	67
	3		29	30			107	97
	14				107	97	--	--

CASHIER/ACCOUNTS RECEIVABLE CLERK

Congratulations! You have just been hired for the position Cashier/Accounts Receivable Clerk at T & R Department Store, 235 High Street, Portsmouth (23704). You will be working under the supervision of Mrs. Marilyn Paige during this training program.

Mrs. Paige has presented you with this booklet which is designed to familiarize you with the tasks performed by a person in your position. She will be out of the office for a few days to work with the employees at our Virginia Beach store. She has asked that during her absence you report to your teacher any difficulties you may have and turn in all completed jobs to your teacher for approval.

Remember, your first impression is very important. Complete each job in order. Be sure your work is very neat and your name and the job number appear in the upper right hand corner of all work turned in for approval. Good luck!

Job 1

As Cashier/Accounts Receivable Clerk, one of your responsibilities will be to accept payments from customers. Daily sales, of course, are recorded on a tape when rung up on the cash register. The register tape then becomes the customer's receipt or record of the purchase.

Sometimes, though, customers want to pay on their accounts. This would mean they would be paying for goods that they had previously charged. In this instance, the customer should get a receipt for his payment. Receipts are usually written in duplicate (using carbon paper to make a second copy) so that the customer can have the original and you will keep the carbon for your records.

Examine Exhibit A on p. 16. Exhibit A is a receipt with all its parts labeled. You will notice that a receipt contains these items of information: company name, a number (these receipts are numbered consecutively), the date, name of the customer, the amount in figures (to the right of the dollar sign), the amount in words, what the payment was for, and who received the payment (cashier's signature). In this example, Mr. James R. Greene paid $41.50 on his account on February 15. Marilyn C. Smith, the cashier, received the payment and wrote the receipt.

When recording the amount in figures, be sure to write as close to the dollar sign as possible. The "cents" are often raised above the line as in 2^{50}. In writing the amount in words, start at the extreme left of the line, capitalize the first word only, and write the cents as a fraction of 100 as in this example:

Two 50/100 ---------- DOLLARS

A wavy line should be drawn over to the word "DOLLARS" so that the amount cannot be changed.

On p. 8 you will find information about two customers who have stopped by the office to pay on their accounts. Write receipts for these customers using the blank receipt forms. If carbon paper is available, make a carbon copy on a blank sheet of paper.

Job 2

A cashier must be a very responsible person because he will have to handle the company's money. Each morning when you come to work, you are given a cash box with $50.00 of change in it. As you receive money from customers, count it carefully before writing a receipt and then add this to the money in the cash box. At the end of the day, you will be asked to "prove cash."

There are three steps in proving cash. First, you must total the receipts to determine how much money you took in during the day. Second, count the cash in the cash box. A form called "Actual Cash Count" (illustrated in Exhibit B on p. 17) will be very helpful in doing this. You simply multiply the quantity (number) of bills or coins of a particular denomination (value such as $20 bills) by the value of that bill or coin. For example, if you have three $20 bills, you have $60.00 (3 x $20 = $60). The last step is to complete the "Proof of Cash" form (also illustrated in Exhibit B on p. 17).

The "Proof of Cash" form is very simple to complete. The cash in the cash box at the beginning of the day is recorded on the first line. Then, the total of the day's receipts goes on the second line. The sum of these first two amounts goes on the third line because at the end of the day you should have the money you started with plus the money you took in during the day. The total of your Actual Cash Count form should go on line four. If line four is larger than line three, you have more money

than you should or as is often said in business, "cash is over" by that amount. If line four is smaller than line three, cash is "short"--you have less money than you should. Most of the time, lines three and four will be the same. This means that your records are accurate and no mistakes have been made in giving customers change.

On p. 9 you will find blank "Actual Cash Count" and "Proof of Cash" forms. Complete these forms using the information below.

You started the day with $50.00 in your cash box. At the end of the day, you have receipts in the following amounts: $101.02, $33.19, $27.81, $9.95, and $14.64. You have the following cash in your cash box: six $20 bills, seven $10 bills, four $5 bills, nine $1 bills, 35 quarters, 58 dimes, 51 nickels, and 5 pennies.

Job 3

You have learned how to write cash receipts for customers who are paying on their accounts. YOu may have wondered, "What is an account? How does one open an account?"

Many customers prefer not to pay cash for their purchases at the time they make them. In order to avoid this, they apply to the company to open a charge account. This involves filling out an application which lists your debts (money you owe), bank references, and personal references. The company will check this information. If the customer is a good credit risk (there is little chance that he will not pay his bill on time), then the company will open an account for this customer. The customer may then "charge" future purchases from that company and pay only once a month when the company sends him a statement (a copy of the customer's account which shows all purchases, returns, and payments).

Exhibit C on p. 18 illustrates a customer's account. The customer's

name and address are always found at the top of this form. Each time a purchase or a payment is recorded on this account form, the date is written in the far left column. The year is written only once (until it changes, of course). The month, also, need only be written once for all the purchases and payments made that month.

Purchases are recorded in the column labeled "Debit" and are added to any previous balance. You will notice that Mrs. Gardner started the year with a balance of $41.15. On January 15, she made additional purchases of $23.67. These were added to what she already owed to find her new balance--$64.82. On January 25, she purchased additional items which increased her balance to $79.87.

All payments on account are recorded in the column labeled "Credits" and are subtracted from the customer's balance. In Mrs. Gardner's account (Exhibit C), you will see that on January 27 a payment of $41.15 was made on her account. This decreased her balance to $38.72. The last amount in the "Balance" column will always tell you what the customer currently owes.

Let's see how well you have learned this procedure. On p. 10 you will find two blank customer account forms. Record the information that follows on those forms. Find the new balance after each purchase or payment. Remember, purchases are recorded in the "Debits" column and add to the balance. Payments are recorded in the "Credits" column and subtract from the balance. Write very neatly so that any of the store's employees who need to check a customer's account will be able to read what you have written.

Mrs. Sarah G. Jones, 4012 Crane St., Portsmouth 23702.

	Balance on January 1	$13.05
Jan 10	Purchased goods	29.95
18	Purchased goods	12.35
25	Made payment	13.05
30	Purchased goods	21.19

Mr. Charles S. Goodwin, 237 Kilby St., Portsmouth 23702

		Balance on January 1	$39.43
Jan	8	Purchased goods	10.35
	14	Purchased goods	23.64
	20	Paid on account	49.78
	27	Purchased goods	18.79
Feb	3	Purchased goods	26.21

Job 4

Each month our store sends each of our charge customers a statement of their account. This is a form which shows all purchases, returns, and payments on their account. It also shows the customer the amount of his current balance--what he owes to our store.

If you will examine Exhibit D on p. 19, you will see that the information which appears on the statement comes directly from the customer's account. The date and amount is shown for each purchase and payment. Usually, all purchases and payments made since the last statement was issued are included. Sometimes, the statement will include purchases made two or three months earlier if the customer has made only a partial payment on his account.

Charge customers should save their sales tickets and receipts to check against this statement. After examining the statement for correctness, they will usually send you a check or pay in person the next time they visit the store.

Our company issues statements to customers as of the 22nd day of each month so that bills can be paid by the 15th.

On p. 11 you will find copies of two customers' accounts. Bring the balances up to date and prepare a statement of account for each customer using the blank statement forms on pp. 12-13.

Job 5

At the end of each month, the accounts receivable clerk must total all customer accounts. This must be done in order to prepare a monthly report known as a Schedule of Accounts Receivable. This report tells your employer which customers still owe the company money and how much each owes.

This report has a three-line heading. The first line gives the name of the company--T & R Department Store. The title of the form--Schedule of Accounts Receivable--should be the second line. The third line is the date, usually the last day of the month. You will see this illustrated in Exhibit E, Section II on p. 21.

The body of the report--the customers' names and account balances--comes from the Accounts Receivable Ledger. (This is a book in which all of our customers' accounts are kept.) Start at the beginning of the ledger and list each account that has a balance. Do not list any accounts which are paid in full--have no balance.

Look at Exhibit E, Sections I and II on pp. 21-20. Section I illustrates three customer accounts which should be included in a Schedule of Accounts Receivable. Section II illustrates the Schedule itself. Notice the three-line heading and the neat columns of information including the total of all the accounts receivable. A neat report like this one will let our company's executives know in a glance what is owed to the company and by whom.

On pp. 14-15 you will find several customer's accounts. Complete the balance column for each customer, then on your own paper prepare a Schedule of Accounts Receivable as of March 31, 19--. Be sure to print very neatly.

WRITING RECEIPTS

1. Mr. Samuel T. Cramer came in to pay $21.75 on his account.

2. Mrs. Mary S. Sargeant came in to pay $43.12 on her account.

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

NO 246

DATE _____ 19___

RECEIVED FROM _____ $_____

_____ DOLLARS

FOR: _____

_____
CASHIER

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

NO 247

DATE _____ 19___

RECEIVED FROM _____ $_____

_____ DOLLARS

FOR: _____

_____
CASHIER

PROVING CASH

ACTUAL CASH COUNT

Quantity	X Value (Denomination)	= Amount
	$20 bills	
	10 bills	
	5 bills	
	1 bills	
	.50 coins	
	.25 coins	
	.10 coins	
	.05 coins	
	.01 coins	
Total Cash in Drawer		

Proof of Cash

Date _____

Cash in cash box at start of day	
Total receipts for the day	
Cash that should be in cash box, end of day	
Cash in cash box, end of day	
Cash short or over (Cross out one)	

CUSTOMER ACCOUNTS

Date		Debit	Credit	Balance

Date		Debit	Credit	Balance

PREPARING STATEMENTS

Prepare statements of account for the two customers whose accounts are listed below using the forms on the next two pages.

Mrs. Louise Matthews
215 North St., Portsmouth 23702

Date			Debit		Credit		Balance	
Feb	1	Balance					15	63
	5		34	98				
	10				15	63		
	19		27	18				
	21		9	70				

Miss Nancy Klein
1414 Center St., Portsmouth 23702

Date			Debit		Credit		Balance	
Feb	7		71	82				
	19		11	58				

T & R

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

_____ 19____

TO:

Date	Item	Debit	Credit	Balance

Please Pay
Last Amount
In This Column

T E R

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

_____ 19___

TO:

Date	Item	Debit	Credit	Balance

Please Pay
Last Amount
In This Column

PROBLEM--SCHEDULE OF ACCOUNTS RECEIVABLE

Miss Teresa Evans
2911 Court St., Portsmouth 23704

Date			Debit		Credit		Balance	
Mar	1	Balance					27	03
	10		11	43				
	15		44	18				
	27				27	03		

Mr. Thomas P. Tyler
324 Elm St., Portsmouth 23702

Date			Debit		Credit		Balance	
Mar	5		57	68				
	19		23	47				

Mrs. Susan Slade
1414 Pine St., Portsmouth 23703

Date			Debit		Credit		Balance	
Mar	4		31	44				
	11		14	75				
	25				46	19		

PROBLEM--SCHEDULE OF ACCOUNTS RECEIVABLE (cont'd)

Mr. John S. Vaughan
3111 Collins Ave., Portsmouth 23702

Date			Debit		Credit		Balance	
Mar	6		29	15				
	16				29	15		
	27		61	43				

Miss Joan Walters
524 Willett Dr., Portsmouth 23707

Date			Debit		Credit		Balance	
Mar	1	Balance					42	31
	10		15	67				
	12				42	31		
	20		23	83				

EXHIBIT A

T & R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

NO 245

DATE February 15 19--

RECEIVED FROM James R. Hughes $41.50

Forty-one 50/100 DOLLARS

FOR: On account

Marilyn C. Smith
CASHIER

EXHIBIT B

ACTUAL CASH ACCOUNT

Quantity	X Value (Denomination)	= Amount
3	$20 bills	$ 60 00
3	10 bills	30 00
7	5 bills	35 00
8	1 bills	8 00
1	.50 coin	50
43	.25 coins	10 75
33	.10 coins	3 30
38	.05 coins	1 90
55	.01 coins	55
Total in Cash Drawer		$150 00

Proof of Cash

Date April 1, 19--

Cash in cash box at start of day	50 00
Total receipts for the day	100 00
Cash that should be in cash box, end of day	150 00
Cash in cash box, end of day	150 00
Cash short or over (Cross out one)	0 00

EXHIBIT C

Mrs. Susan A. Gardner
65 Grayson St., Portsmouth 23707

Date			Debit		Credit		Balance	
Jan	1	Balance					41	15
	15		23	67			64	82
	25		15	05			79	87
	27				41	15	38	72
Feb	1		21	07			59	79

EXHIBIT D

Mr. George R. Saunders
113 Amelia Ave., Portsmouth 23707

Date			Debit		Credit		Balance	
Feb	1	Balance					10	05
	8		25	24			35	29
	18		13	47			48	76

T E R

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

February 25, 19—

TO: Mr. George R. Saunders
113 Amelia Avenue
Portsmouth, VA 23707

Date		Item	Debit		Credit		Balance	
Feb	1	Balance					10	05
	8		25	24			35	29
	18		13	47			48	76

Please Pay
Last Amount
In This Column

EXHIBIT E

Section I

Mrs. Sally Burns
57 Blake St., Portsmouth 23703

Date			Debit		Credit		Balance	
Mar	1	Balance					37	38
	8		13	98			51	36
	18				37	38	13	98

Mr. Donald Saunders
521 West St., Portsmouth 23707

Date			Debit		Credit		Balance	
Mar	1	Balance					57	61
	10		21	75			79	36
	15		10	14			89	50

Mr. David Hart
319 Bancroft St., Portsmouth 23707

Date			Debit		Credit		Balance	
Mar	8		24	57			24	57
	15		18	72			43	29
	27				24	57	18	72

EXHIBIT E

Section II

T & R DEPARTMENT STORE

Schedule of Accounts Receivable

March 31, 19--

Sally Burns	$ 13.98
Donald Saunders	89.50
David Hart	18.72
Total	$121.20

GLOSSARY

Account. Record of a charge customer's purchases and payments.

Accounts Receivable Ledger. Book in which all customer accounts are kept.

Cash Over. Term used to indicate that there is more money in the cash box than the amount of receipts plus the change fund.

Cash Short. Term used to indicate that there is less money in the cash box than the amount of receipts plus the change fund.

Charge. Service provided to approved customers, who have good credit records, allowing them to sign a sales slip promising to pay for goods purchased instead of paying cash at the time of purchase.

Debts. Money owed to someone. Examples: loan for a car or furniture.

Receipt. Written record of payment.

Schedule of Accounts Receivable. Report which shows the names of customers who owe the company money, how much each customer owes, and the total amount owed by all customers. Usually prepared at the end of each month.

Statement. Copy of a customer's account which shows all purchases, returns, and payments. Usually mailed to customer at the end of each month.

POST-TEST: CASHIER/ACCOUNTS RECEIVABLE CLERK

I. COMPLETION

Complete each of the statements below with the business term you have learned in this project which will make the most meaningful sentence.

1. Customers who are found to be good credit risks are often allowed to _____ purchases instead of paying cash.

2. Money that is owed to someone else is a(n) _____.

3. A form sent to a customer at the end of each month showing all purchases, returns, and payments is a(n) _____.

4. When there is more money in the cash box at the end of the day than the total of your receipts plus the money you had at the beginning of the day, you would say cash is _____.

5. When there is less money in the cash box at the end of the day than the total of your receipts plus the money you had at the beginning of the day, you would say cash is _____.

6. A book in which all customer accounts are kept is a(n) _____.

7. The company's record of all of a customer's purchases, returns, and payments is a(n) _____.

8. A written record of payment is a(n) _____.

9. A report which shows which customers owe the company money and how much each owes is a(n) _____.

II. RECEIPTS

Today is March 19, 19--. One of our customers, Mrs. Arlene Adams, has written a check for $63.29 in payment of her account. Using the blank receipt form below, write a receipt for Mrs. Adams.

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

NO. _____

DATE _____ 19___

RECEIVED FROM _____ $_____

_____ DOLLARS

FOR _____

_____
CASHIER

III. PROVING CASH

At the end of each day a cashier is asked to "prove cash." Using the forms below and the information which follows, prove cash on March 25, 19--.

You started the day with $75.00 in your cash box. At the end of the day, you have receipts in the following amounts: $105.72, $86.21, $47.38, $75.14, $24.32, and $63.56. You have the following cash in your cash box: thirteen $20 bills, ten $10 bills, fifteen $5 bills, thirty-three $1 bills, 20 quarters, 15 dimes, 35 nickels, and 108 pennies.

ACTUAL CASH COUNT

Quantity	X Value (Denomination)	= Amount
	$20 bills	
	10 bills	
	5 bills	
	1 bills	
	.50 coins	
	.25 coins	
	.10 coins	
	.05 coins	
	.01 coins	
Total in Cash Drawer		

Proof of Cash

Date_____

Cash in cash box at start of day		
Total receipts for the day		
Cash that should be in cash box, end of day		
Cash in cash box, end of day		
Cash short or over (Cross out one)		

IV. CUSTOMER ACCOUNTS

The account of Mr. Fred Johnson has been overlooked during the month of March. Record the purchases and payments listed below in his account. Be sure to find the new balance after each purchase or payment.

Mar	5	Made payment	$25.00
	10	Purchased goods	17.89
	16	Purchased goods	47.58
	27	Made payment	35.00

Mr. Fred Johnson
9405 Portland Ave., Portsmouth 23703

Date			Debit		Credit		Balance	
Mar	1	Balance					34	57

V. STATEMENTS

Complete the balance column of the customer's account which appears below. Then, complete a statement for this customer. Date it March 31, 19--.

Miss Ruth A. Parker
407 Grand St., Portsmouth 23702

Date			Debit		Credit		Balance	
Mar	8		56	98				
	12		10	14				
	20		27	63				
	27				56	98		

T & R

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

_____ 19___

TO:

Date		Item	Debit		Credit		Balance	

Please Pay
Last Amount
In This Column ____

VI. SCHEDULE OF ACCOUNTS RECEIVABLE

Using the accounts below, prepare a Schedule of Accounts Receivable for T & R Department Store on March 31, 19--. Use the appropriate three-line heading.

Mr. Paul Atkinson
1446 Harvard Rd., Portsmouth 23701

Date			Debit		Credit		Balance	
Mar	1	Balance					14	68
	9		34	17			48	85
	27				14	68	34	17

Miss Paula Daniels
476 Jamaica Rd., Portsmouth 23701

Date			Debit		Credit		Balance	
Mar	1	Balance					73	48
	15		21	53			95	01
	21		39	21			134	22
	30				85	00	49	22

Mrs. Grace Ford
227 Harris Rd., Portsmouth 23702

Date			Debit		Credit		Balance	
Mar	3		49	63			49	63
	25				49	63	--	--

VI. SCHEDULE OF ACCOUNTS RECEIVABLE (cont'd)

Mrs. Sandra Morris
721 Mariner Ave., Portsmouth 23703

Date			Debit		Credit		Balance	
Mar	8		61	93			61	93
	18		17	75			79	68
	25				61	93	17	75

Mr. Gregory Ryder
502 Truxton Ave., Portsmouth 23701

Date			Debit		Credit		Balance	
Mar	1	Balance					11	43
	12		31	33			42	76
	28				42	76	--	--